

UC Schedule A - Liability Questionnaire

Issued under authority of the Michigan Employment Security Act of 1936. Filing is mandatory.

UC Account Number, if already assigned

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Federal Employer Identification No. (required)

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NOTE: Liability to pay Michigan Unemployment Taxes only occurs when an employing unit meets any of the following criteria:

- Pays \$1,000 or more in gross wages for covered employment in a calendar year.
- Has one or more employees in 20 different weeks within a calendar year.
- Acquires all or part of an existing Michigan business. **You must also complete Form 518, Registration for Michigan Taxes and UC Schedule B - Successorship Questionnaire.**
- Pays at least \$1,000 in cash, not including room and board, for domestic service within a calendar quarter.
- Pays at least \$20,000 in cash, not including room and board, for agricultural service within a calendar quarter, **OR** employs at least 10 agricultural workers in each of 20 different weeks in the current or previous calendar year.
- Elects coverage under the terms of the MES Act.
- Is subject to federal unemployment tax.

When any one of the above criteria is met, or is expected to be met within six weeks, you must submit Form 518, *Registration for Michigan Taxes* and UC Schedule A - Liability Questionnaire. **If you have acquired all or part of an existing Michigan business, you must also file UC Schedule B - Successorship Questionnaire.** You must also begin filing Form UC 1020, *Employer's Quarterly Tax Reports* and Form UC 1017, *Wage Detail Reports*. Unemployment taxes are due and payable beginning with the first calendar quarter in which you had payroll. Report due dates are: Apr. 25, July 25, Oct. 25 and Jan. 25.

On what date did you first or do you expect to employ anyone in Michigan?

Month		Day		Year	

Complete only **one** of the seven items below which best describes your business.

1. EMPLOYERS OTHER THAN DOMESTIC OR AGRICULTURAL

- A. If you have had a gross payroll of \$1,000 or more within a calendar year, enter the date it was reached or is expected to be reached.

Month		Day		Year	

- B. If you have had 20 or more calendar weeks in which one or more persons performed services for you within a calendar year, enter the date the 20th week was reached. The weeks do not have to be consecutive nor the persons the same.

Month		Day		Year	

2. AGRICULTURAL EMPLOYERS

- A. If you have had a total cash payroll of \$20,000 or more for agricultural services performed within a calendar quarter, not including room and board, give the date the \$20,000 was reached or is expected to be reached.

Month		Day		Year	

- B. If you have had at least 10 agricultural workers in each of 20 different weeks in the current or previous calendar year, give the date the 20th week was reached. The weeks do not have to be consecutive nor the persons the same.

Month		Day		Year	

3. DOMESTIC/HOUSEHOLD EMPLOYERS

If you have had a cash payroll of \$1,000 or more, not including room and board, within a calendar quarter, give the date the \$1,000 was reached or is expected to be reached.

Month		Day		Year	

4. NONPROFIT EMPLOYERS

Nonprofit employers and governmental entities generally reimburse unemployment insurance benefits paid to former employees on a dollar-for-dollar basis. Nonprofit employers must, however, **elect reimbursing status** or they will be established as contributing employers.

Under the MES Act, nonprofit organizations shall finance their unemployment liability by (1) paying unemployment taxes on the taxable wages of their employees (contributing) or (2) electing to reimburse the BW&UC for any unemployment benefits paid to their former employees (reimbursing).

- A. All nonprofit employers who elect reimbursing status must provide the BW&UC a copy of the documentation, from the Internal Revenue Service, granting 501(c)(3) status.

☐ If you elect to be a reimbursing employer, check this box and **attach a copy of your 501(c)(3) determination.**

Failure to check the above box will result in the establishment of your liability as a contributing employer

- B. **Bonding Requirements.** The MES Act, Section 13(a) requires that **nonprofit** employers who elect reimbursing status on or after December 21, 1989, and who have, or expect to have, a gross payroll of more than \$100,000 during any calendar year, are to provide a surety bond, irrevocable letter of credit or other banking device approved by the BW&UC, in an amount to be determined by the BW&UC to secure the employer's obligations under the MES Act. If you reach the \$100,000 figure in a later year, you are obligated to notify the BW&UC, and provide the bond at that time.

Provide amount (or estimate) of your gross annual payroll: \$ _____

5. GOVERNMENTAL AGENCIES, INDIAN TRIBES AND TRIBAL UNITS

- A. If you are a governmental agency, Indian tribe or tribal unit, identify the type below (i.e., city, township, commission, etc.) _____

- B. Provide your fiscal year beginning date

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Month

Day

Under the MES Act, a governmental agency shall finance its unemployment liability by (1) reimbursing the BW&UC for any unemployment benefits paid to their former employees (reimbursing) or (2) electing to pay unemployment taxes on the taxable wages of their employees (contributing).

- C. ☐ If you elect to be a contributing employer, check this box.

Failure to check the above box will result in the establishment of your liability as a reimbursing employer. Indian tribes and tribal units are subject to the same bonding requirements as nonprofit employers (see Line 4B, above).

6. FEDERAL UNEMPLOYMENT TAX ACT (FUTA) SUBJECTIVITY

If you are subject to FUTA, enter the date of liability

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Month

Day

Year

7. ELECTIVE COVERAGE (For employers who would not otherwise be liable for unemployment taxes, such as churches)

- ☐ If you wish to elect coverage under the MES Act, check this box. Approval is subject to BW&UC review; some qualifiers apply

Give your reason for electing coverage in the space provided below. If you are an individual owner or partnership electing to cover family members, specify their relationship to the owner or partners. You may not elect coverage for your parents or spouse, nor for your child under the age of 18. Individual owners and partners cannot elect coverage for themselves. You may not elect coverage for domestic employment below the statutory requirements stated above. Election of coverage remains in effect for a minimum of two calendar years.

Print Name of Owner/Officer	Title	
Signature of Owner/Officer	Telephone Number	Date

Attach this schedule to Form 518, *Registration for Michigan Taxes* and mail it to the Michigan Department of Treasury. If you are a successor employer, please complete UC Schedule B.